**Re-assessment of M/s. I.T.C. for assessment year 1984-85**

403. SHRI ISH DUTT YADAV: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Calcutta High Court vide order dated 11th April, 1988 had set aside the assessment for the assessment year 1984-85 pertaining to M/s. ITC Ltd. and directed the Assessing Officer to complete the assessment after giving the assessee company reasonable opportunity, if being heard;

(b) whether the re-assessment has been completed for the year 1984-85; and

(c) if so, what are the details thereof and if not, what are the reasons for the delay stating the period by which assessment is likely to be completed and recoveries effected?

THE MINISTER OF FINANCE (PROF. MADHU DANDAVATE): (a) Yes, Sir.

(b) No, Sir.

(c) The re-assessment proceedings for the assessment year 1984-85 are still pending and are likely to be taken up for finalisation shortly.

**Show cause notices against M/s. Goldfray Phillips (I) Ltd. Bombay pending before the Director General Inspection**

404. SHRI VIRENDRA VERMA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that following Show Cause Notices are pending before the Director General, Inspection for adjudication in the matter of M/s Godfray Phillips (I) Ltd., Bombay:

(i) Central Excise evasion duty on cigarettes—Show Cause Notice No. PI-30-117/86 dated 22nd May, 1987 and supplementary show cause notice dated 6th July, 1989;

(ii) Central Excise evasion of duty on cigarettes—Show Cause Notice No. IV-CE(9) CP/66/86-1304-04 dated 8th June, 1987; and

(iii) Central Excise evasion of duty on cigarettes—Show Cause Notice DR. No. 54/86 dated 27th July, 1987;

(b) whether it is also a fact that last opportunity has been given to the company by the Director General, Inspection for filing a final reply till 4th December, 1989; and

(c) if so, what is the latest position in this regard and what are the reasons for delay in passing adjudication order by the Director General, Inspection?

THE MINISTER OF FINANCE (PROF. MADHU DANDAVATE): (a) Yes, Sir. The correct date of issue of Show Cause Notice is 8-6-1987 instead of 27th July, 1987 as mentioned in S. No. (iii) of the Question.

(b) Yes, Sir.

(c) In cases, M/s. Godfray, Phillips (I) Ltd. have requested for inspection of certain relied upon documents which are in the custody of Income-tax Authorities have been requested to allow early inspection of the documents to them. A target date for completing the inspection and submitting reply to the show cause notices has been fixed for 31-12-1989. Non-submission of replies to show cause notices has delayed the completion of adjudication proceedings.

**Application for Income Tax settlement by M/s. Godfray Phillips (India) Limited, Bombay**

405. SHRI VIRENDRA VERMA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that M/s. Godfray Phillips (India) Limited, Bombay made an application for Income-tax settlement for the assessment years 1984-85, 1985-86 and 1986-87; and

(b) if so, what is the latest position with regard to the matter before the Settlement Commissioner and what steps Government have taken to expedite the matter and to effect recoveries from M/s. Godfray Phillips (India) Limited, Bombay?

THE MINISTER OF FINANCE (PROF. MADHU DANDAVATE): (a) Yes, Sir.

(b) The Additional Bench of the Income-tax Settlement Commission, Bombay with whom the settlement application is pending for admission have fixed the hearing in January, 1990 (23|01|1990) The recovery of tax dues will be made after finalisation of proceedings under the Income-tax Act.

**Vacancies in Supreme Court and High Courts**

406. PROF. C. LAKSHMANNA:
SHRI RAJNI RANJAN SAHU:

Will the Minister of LAW AND JUSTICE be pleased to state:

(a) the number of vacancies existing in the Supreme Court at present;

(b) by when they are likely to be filled in view of the heavy pressure of work in the Supreme Court; and

(c) what concrete proposals are under way to obviate the delay in future appointments to the Supreme Court and other High Courts?

THE MINISTER OF STEEL AND MINES WITH ADDITIONAL CHARGE OF THE MINISTRY OF LAW AND JUSTICE (SHRI DINESH GOSWAMI): (a) As on 25-12-89, there were 4 vacancies of Judges in the Supreme Court.

(b) Appointments of two Judges in the Supreme Court have been notified on 26-12-89. Appointments of one more Judge has been finalised. Steps to fill the remaining vacancy have been taken.

(c) The process of consultation with the concerned constitutional authorities for appointments to the High Courts and the Supreme Court will be carried out more expeditiously and effectively.

**Relief for middle and fixed income groups in tax structure**

407. PROF. C. LAKSHMANNA: Will the Minister of FINANCE be pleased to state:

(a) whether Government propose to give relief to the middle and fixed income groups in tax structure;

(b) if so, what are the details thereof; and

(c) what other steps would be taken to relieve these groups from the burden of mounting inflation?

THE MINISTER OF FINANCE (PROF. MADHU DANDAVATE): (a) to (c): Numerous representations have been received from various quarters, suggesting increase in the income limit for tax purposes to mitigate the hardship caused to the middle and fixed income groups on account of mounting inflation.

The suggestion made in the various representations will be considered during the budgetary exercises for the Budget 1990-91. The decision of the Government will be reflected in the Finance Bill, 1990 which will be introduced in the Parliament during its Budget Session.

**Strengthening of agriculture and horticulture processing industries**

408. PROF. C. LAKSHMANNA: Will the Minister of FOOD PROCESSING INDUSTRIES be pleased to state:

(a) whether there is any proposal to strengthen the processing of agricultural and horticultural produce rather than fancy projects like colas and aerated water projects;

(b) if so, what are the details in this regard;

(c) whether Government keep employment potential as an overriding consideration for expanding food processing industries; and

(d) if so, what are the details thereof?

THE MINISTER OF TEXTILE WITH ADDITIONAL CHARGE OF THE MINISTRY OF FOOD PROCESSING INDUSTRIES (SHRI SHARAD YADAV): (a) to (d) A number of steps have been taken by Government to ac-